

## Securities and Exchange Commission

## § 210.12-15

### § 210.12-14 Investments in and advances to affiliates.

[For management investment companies only]

Col. A	Col. B	Col. C	Col. D	Col. E
Name of issuer and title of issue or nature of indebtedness <sup>1</sup>	Number of shares—principal amount of bonds, notes and other indebtedness held at close of period	Amount of equity in net profit and loss for the period <sup>2,6</sup>	Amount of dividends or interest <sup>2,5</sup>	Value of each item at close of period <sup>2,3,4,5</sup>
			(1) Credited to income.	
			(2) Other.	

<sup>1</sup> (a) List each issue separately and group (1) Investments in majority-owned subsidiaries, segregating subsidiaries consolidated; (2) other controlled companies; and (3) other affiliates. (b) If during the period there has been any increase or decrease in the amount of investment in and advance to any affiliate, state in a footnote (or if there have been changes to numerous affiliates, in a supplementary schedule) (1) name of each issuer and title of issue or nature of indebtedness; (2) balance at beginning of period; (3) gross additions; (4) gross reductions; (5) balance at close of period as shown in Column E. Include in the footnote or schedule comparable information as to affiliates in which there was an investment at any time during the period even though there was no investment at the close of the period of report.

<sup>2</sup> Give totals for each group. If operations of any controlled companies are different in character from those of the company, group such affiliates (1) within divisions and (2) by type of activities.

<sup>3</sup> Columns C, D and E shall be totaled. The totals of Column E shall agree with the correlative amount shown on the related balance sheet.

<sup>4</sup> (a) indicate by an appropriate symbol each issue of restricted securities. The information required by instruction 5 of § 210.12-12 shall be given in a footnote. (b) Indicate by an appropriate symbol each issue of securities subject to option. The information required by instruction 5 of § 210.12-13 shall be given in a footnote.

<sup>5</sup> (a) include in Column D (1) as to each issue held at the close of the period, the dividends or interest included in caption 1 of the statement of operations. In addition, show as the final item in column D (1) the aggregate of dividends and interest included in the statement of operations in respect of investments in affiliates not held at the close of the period. The total of this column shall agree with the correlative amount shown on the related statement of operations.

(b) Include in Column D (2) all other dividends and interest. Explain in an appropriate footnote the treatment accorded each item.

(c) Indicate by an appropriate symbol all non-cash dividends and explain the circumstances in a footnote.

(d) Indicate by an appropriate symbol each issue of securities which is non-income producing.

<sup>6</sup> The information required by column C shall be furnished only as to controlled companies.

[47 FR 56844, Dec. 21, 1982]

### § 210.12-15 Summary of investments—other than investments in related parties.

[For Insurance Companies]

Column A	Column B	Column C	Column D
Type of investment	Cost <sup>1</sup>	Value	Amount at which shown in the balance sheet <sup>2</sup>
Fixed maturities:			
Bonds:			
United States Government and government agencies and authorities.			
States, municipalities and political subdivisions.			
Foreign governments.			
Public utilities.			
Convertibles and bonds with warrants attached <sup>3</sup> .			
All other corporate bonds.			
Certificates of deposit.			
Redeemable preferred stock.			
Total fixed maturities.			
Equity securities:			
Common stocks:			
Public utilities.			
Banks, trust and insurance companies.			
Industrial, miscellaneous and all other.			
Nonredeemable preferred stocks.			
Total equity securities.			
Mortgage loans on real estate.			
Real estate <sup>4</sup> .			
Policy loans.			
Other long-term investments.			
Short-term investments.			

**§ 210.12-16**

**17 CFR Ch. II (4-1-12 Edition)**

[For Insurance Companies]

Column A	Column B	Column C	Column D
Type of investment	Cost <sup>1</sup>	Value	Amount at which shown in the balance sheet <sup>2</sup>
Total investments.			

<sup>1</sup> Original cost of equity securities and, as to fixed maturities, original cost reduced by repayments and adjusted for amortization of premiums or accrual of discounts.

<sup>2</sup> If the amount at which shown in the balance sheet is different from the amount shown in either column B or C, state the reason for such difference. The total of this column should agree with the balance sheet.

<sup>3</sup> All convertibles and bonds with warrants shall be included in this caption, regardless of issuer.

<sup>4</sup> State separately any real estate acquired in satisfaction of debt.

[46 FR 54337, Nov. 2, 1981]

**§ 210.12-16 Supplementary insurance information.**

[For insurance companies]

Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Column I	Column J	Column K
Segment <sup>1</sup>	Deferred policy acquisition cost (caption 7)	Future policy benefits, losses, claims and loss expenses (caption 13-a-1)	Un-earned premiums (caption 13-a-2)	Other policy claims and benefits payable (caption 13-a-3)	Premium revenue (caption 1)	Net investment income (caption 2) <sup>3</sup>	Benefits, claims, losses, and settlement expenses (caption 5)	Amortization of deferred policy acquisition costs <sup>4</sup>	Other operating expenses <sup>3,4</sup>	Premiums written <sup>2</sup>
Total <sup>5</sup> .										

<sup>1</sup> Segments shown should be the same as those presented in the footnote disclosures called for by generally accepted accounting principles.

<sup>2</sup> Does not apply to life insurance or title insurance. This amount should include premiums from reinsurance assumed, and be net of premiums on reinsurance ceded.

<sup>3</sup> State the basis for allocation of net investment income and, where applicable, other operating expenses.

<sup>4</sup> The total of columns I and J should agree with the amount shown for income statement caption 7.

<sup>5</sup> Totals should agree with the indicated balance sheet and income statement caption amounts, where a caption number is shown.

[46 FR 54338, Nov. 2, 1981, as amended at 57 FR 45293, Oct. 1, 1992; 64 FR 1734, Jan. 12, 1999]

**§ 210.12-17 Reinsurance.**

[For insurance companies]

Column A	Column B	Column C	Column D	Column E	Column F
	Gross amount	Ceded to other companies <sup>1</sup>	Assumed from other companies	Net amount <sup>2</sup>	Percentage of amount assumed to net <sup>3</sup>
Life insurance in force.					
Premiums:					
Life insurance.					
Accident and health insurance.					
Property and liability insurance.					
Title insurance.					
Total premiums.					

<sup>1</sup> Indicate in a note any amounts of reinsurance or coinsurance income netted against premiums ceded.

<sup>2</sup> This Column represents the total of column B less column C plus column D. The total premiums in this column should represent the amount of premium revenue on the income statement.

<sup>3</sup> Calculated as the amount in column D divided by amount in column E.

[46 FR 54338, Nov. 2, 1981]